

Fund Detail By Department

Public School Support

General

0001-00 General

Dedicated

0315-03 School District Building

0481-01 Public School Endowment Income

0481-10 Public School Income Other

0481-54 Cigarette, Tobacco and Lottery Income Taxes

Federal

0348-00 Federal Grant

Education, State Board of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery

0150-01 Economic Recovery Reserve

0218-00 Displaced Homemaker

0274-00 Hazardous Materials/Waste Enforcement

0288-00 Rehabilitation Revenue and Refunds

0304-00 Library Improvement

0319-00 Driver's Education

0325-00 Public Instruction

0349-00 Miscellaneous Revenue

0349-99 Miscellaneous Revenue (Uncontrolled)

0365-00 Permanent Building

0450-00 Administration and Accounting Services

0475-12 Division of Human Resources

0480-00 Data Processing Services

0481-00 Endowment Income

0481-01 Public School Endowment Income

0481-02 Agricultural College Endowment Income

0481-03 Charitable Institutions Endowment Income

0481-04 Normal School Endowment Income

0481-06 Scientific School Endowment Income

0481-08 University Endowment Income

0481-22 School for the Deaf and the Blind Endowment Income

0492-01 Student Tuition Recovery

0499-00 Idaho Millennium Income

0506-00 Community College

0650-00 Unrestricted

0650-99 Unrestricted (Uncontrolled)

0660-00 UI Restricted

0660-05 Equine Education

Federal

0348-00 Federal Grant

0348-99 Federal Grant (Uncontrolled)

Medically Indigent Health Care

General

0301-01 Catastrophic Health Care (General)

Health and Welfare, Department of

General

0001-00 General

0220-03 Cooperative Welfare (General)

Health and Welfare, Department of

Dedicated

0150-01 Economic Recovery Reserve

0173-00 Idaho Health Insurance Access Card

0174-00 Prevention of Minors' Access to Tobacco

0175-00 Domestic Violence Project

0176-00 Cancer Control

0178-00 Emergency Medical Services

0179-00 Medical Assistance

0181-00 Central Tumor Registry

0182-00 Substance Abuse Treatment

0189-00 Food Safety

0190-00 Emergency Medical Services III

0220-05 Cooperative Welfare (Dedicated)

0281-00 Substance Abuse Treatment

0340-00 Drug Court, Mental Health and Family Court Services

0418-00 Liquor Control

0481-01 Public School Endowment Income

0481-07 Mental Hospital Endowment Income

0481-26 State Hospital North Endowment Income

0499-00 Idaho Millennium Income

Federal

0220-02 Cooperative Welfare (Federal)

Independent Living Council, State

General

0001-00 General

0291-01 State Independent Living Council (Gen)

Dedicated

0150-01 Economic Recovery Reserve

0291-02 State Independent Living Council (Ded)

0349-00 Miscellaneous Revenue

Federal

0291-03 State Independent Living Council (Fed)

0348-00 Federal Grant

Public Health Districts

General

0001-00 General

0290-01 Public Health Trust (General)

Dedicated

0499-00 Idaho Millennium Income

Correction, Department of

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve

0282-00 Inmate Labor

0282-02 Work Crews - Inmate Labor

0284-00 Parolee Supervision

0340-01 Drug and Mental Health Court Supervision

0349-00 Miscellaneous Revenue

0481-05 Penitentiary Endowment Income

Federal

0348-00 Federal Grant

Judicial Branch

General

0001-00 General

Fund Detail By Department

Judicial Branch

Dedicated

0150-01 Economic Recovery Reserve
0239-00 Guardian Ad Litem
0314-00 ISTARs Technology
0340-00 Drug Court, Mental Health and Family Court Services
0341-00 Guardianship Pilot Project
0347-00 Senior Magistrate Judges
0349-00 Miscellaneous Revenue
0499-00 Idaho Millennium Income

Federal

0348-00 Federal Grant

Juvenile Corrections, Department of

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0188-00 Juvenile Corrections
0188-01 Juvenile Corrections - Cigarette/Tobacco Tax
0349-00 Miscellaneous Revenue
0481-29 State Juvenile Corrections Center Endowment Income

Federal

0348-00 Federal Grant

Police, Idaho State

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0229-06 Idaho State Racing Commission
0229-15 State Brand Board
0264-00 Idaho Law Enforcement
0272-00 Peace Officers
0273-00 Drug Donation
0274-00 Hazardous Materials/Waste Enforcement
0275-00 Idaho Law Enforcement Telecommunications
0349-00 Miscellaneous Revenue
0485-00 Parimutuel Distributions
0499-00 Idaho Millennium Income

Federal

0348-00 Federal Grant

Environmental Quality, Department of

General

0001-00 General
0225-03 General

Dedicated

0150-01 Economic Recovery Reserve
0186-00 Air Quality Permitting
0191-00 Public Water System Supervision
0200-00 Water Pollution Control
0201-01 Environmental Remediation (Box)
0201-02 Environmental Remediation (Basin)
0225-05 Department of Environmental Quality (Receipts)
0225-20 Treasure Valley Air Quality Trust
0511-00 Bunker Hill Trust

Environmental Quality, Department of

Federal

0225-02 Department of Environmental Quality (Federal)

Fish and Game, Department of

Dedicated

0050-20 Fish and Game (Licenses)
0050-22 Fish and Game (Other)
0051-20 Fish and Game Set-aside (Licenses)
0051-22 Fish and Game Set-Aside (Other)
0055-00 Expendable Big Game Depredation
0524-00 Fish and Game Expendable Trust
0530-00 Fish and Game Nonexpendable Trust

Federal

0050-21 Fish and Game (Federal)

Land, Board of Commissioners

General

0001-00 General

Dedicated

0075-00 Department of Lands
0076-00 Fire Suppression Deficiency
0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0349-00 Miscellaneous Revenue
0425-01 Land and Building Rental
0482-70 Endowment Administrative
0495-00 Community Forestry

Federal

0348-00 Federal Grant

Parks and Recreation, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0243-00 Parks and Recreation
0247-00 Recreational Fuels
0250-00 Parks and Recreation Registration
0349-00 Miscellaneous Revenue
0410-00 Public Recreation Enterprise
0410-03 Public Recreation Enterprise - Lava Hot Springs
0410-04 Lava Hotsprings Capital Improvement
0494-00 Petroleum Price Violation
0496-00 Parks and Recreation Expendable Trust

Federal

0348-00 Federal Grant

Water Resources, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0200-00 Water Pollution Control
0229-21 Water Administration
0349-00 Miscellaneous Revenue
0403-04 Idaho Econ. Dev. Biofuel Infrastructure Matching Grant
0494-00 Petroleum Price Violation

Fund Detail By Department

Water Resources, Department of

Federal

0348-00 Federal Grant

Agriculture, Department of

General

0001-00 General

Dedicated

0052-00 Animal Damage Control
0125-01 Administration and Accounting Services
0125-02 Facilities Maintenance
0150-01 Economic Recovery Reserve
0183-00 Agricultural Smoke Management
0320-00 Agriculture in the Classroom
0330-00 Agricultural Inspection
0330-12 Weights and Measures Inspection
0332-03 Agricultural Fees - Sheep Industry Regulation
0332-04 Agricultural Fees - Commercial Feed and Fertilizer
0332-05 Agricultural Fees - Pesticides
0332-06 Agricultural Fees - Livestock Disease Control
0332-07 Agricultural Fees - Dairy Inspection
0332-08 Agricultural Fees - Honey Advertising
0332-09 Agricultural Fees - Egg Inspection
0332-10 Agricultural Fees - Organic Food Products
0332-11 Agricultural Fees - Commercial Fisheries
0334-00 Sheep and Goat Disease Indemnity
0401-01 Seminars and Publications
0401-02 USDA Publications
0402-00 Quality Assurance Laboratory Services
0486-00 Agricultural Fees - Fresh Fruit and Vegetable Inspection
0490-00 Agricultural Loans
0522-00 Resource Conservation and Rangeland Development
0529-16 Clean Water Revolving Loan (SCC)

Federal

0348-00 Federal Grant

Commerce, Department of

General

0001-00 General

Dedicated

0120-02 Broadband
0120-03 Business & Job Development
0150-01 Economic Recovery Reserve
0212-00 Tourism and Promotion
0349-00 Miscellaneous Revenue
0401-00 Seminars and Publications

Federal

0348-00 Federal Grant

Finance, Department of

Dedicated

0229-00 State Regulatory
0325-27 Securities Investor Training

Industrial Commission

Dedicated

0300-00 Industrial Administration
0313-00 Crime Victims Compensation
0349-00 Miscellaneous Revenue

Industrial Commission

Federal

0348-00 Federal Grant

Insurance, Department of

Dedicated

0229-10 Self-Governing Operating
0229-11 Self-Governing State Fire Marshal
0349-00 Miscellaneous Revenue

Federal

0348-00 Federal Grant

Labor, Department of

General

0001-00 General

Dedicated

0349-00 Miscellaneous Revenue
0403-02 Incumbent Worker Training
0403-03 Rural Economic Development Integrated Freight Trans.
0475-12 Division of Human Resources

Public Utilities Commission

Dedicated

0229-20 Public Utilities Commission

Federal

0348-00 Federal Grant

Self-Governing Agencies

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0229-00 State Regulatory
0229-01 Electrical
0229-02 Building
0229-03 Plumbing
0229-04 Manufactured Housing
0229-07 Public Works Contractors Licensing
0229-08 Heating, Ventilation, and Air Conditioning Board
0229-14 Elevator Safety
0349-00 Miscellaneous Revenue
0349-10 Miscellaneous Revenue/ Industrial Safety
0349-11 Miscellaneous Revenue/ Logging
0349-15 Building Bureau NCSBCS
0349-17 Miscellaneous Revenue/ Energy Program
0419-00 State Lottery
0481-24 Veterans Home Endowment Income

Federal

0348-00 Federal Grant

Transportation Department, Idaho

Dedicated

0221-02 State Aeronautics (Dedicated)
0221-04 State Aeronautics (Billing)
0260-02 State Highway (Dedicated)
0260-04 State Highway (Billing)
0260-05 State Highway (Local)

Federal

0221-03 State Aeronautics (Federal)
0260-03 State Highway (Federal)

Fund Detail By Department

Administration, Department of

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0349-00 Miscellaneous Revenue
0365-00 Permanent Building
0450-00 Administration and Accounting Services
0456-00 Federal Surplus Property Revolving
0461-00 Employee Group Insurance
0462-00 Retained Risk
0475-05 Administrative Code
0481-09 Capitol Endowment Income
0519-00 Industrial Special Indemnity

Attorney General

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0349-04 Consumer Protection
0365-00 Permanent Building

Federal

0348-00 Federal Grant

Controller, State

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0475-12 Division of Human Resources
0480-00 Data Processing Services

Governor, Office of the

General

0001-00 General

Dedicated

0125-00 Indirect Cost Recovery
0150-01 Economic Recovery Reserve
0210-00 Randolph Sheppard
0288-00 Rehabilitation Revenue and Refunds
0349-00 Miscellaneous Revenue
0401-00 Seminars and Publications
0418-00 Liquor Control
0418-03 Liquor Warehouse Remodel
0426-00 Adaptive Aids and Appliances
0450-00 Administration and Accounting Services
0456-00 Federal Surplus Property Revolving
0475-12 Division of Human Resources
0550-01 PERSI Administrative
0550-02 PERSI Special

Federal

0348-00 Federal Grant

Legislative Branch

General

0001-00 General

Legislative Branch

Dedicated

0150-01 Economic Recovery Reserve
0349-00 Miscellaneous Revenue
0365-00 Permanent Building
0475-00 Professional Services

Lieutenant Governor

General

0001-00 General

Revenue and Taxation, Department of

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve
0276-00 Multistate Tax Compact
0338-01 Administration and Accounting
0338-02 Administration Services for Transportation
0401-00 Seminars and Publications
0518-01 Abandoned Property Trust - Unclaimed Property

Secretary of State

General

0001-00 General

Dedicated

0150-01 Economic Recovery Reserve

Treasurer, State

General

0001-00 General

Dedicated

0475-06 State Treasurer LGIP
0475-07 Treasurer's Office - Professional Services
0499-00 Idaho Millennium Income

Glossary

Annualization

A budgetary adjustment that identifies the remaining full year costs for budget items that were partially funded in the prior year.

Appropriation

Provides a specific amount of spending authority authorized by the Legislature to an agency or program for a given purpose for a specified period of time.

Continuous or Perpetual Appropriation

An ongoing statutory appropriation of money not set by annual legislative action.

Original Appropriation

Reflects the amounts shown in original appropriation bills before reappropriations (carryover) and supplemental appropriations. In some instances, legislative authority is given to enable an agency to carry over any unexpended balances to the next fiscal year, thus increasing the total appropriated spending authority over the amounts designated in the original appropriation bill.

Supplemental Appropriation

Refers to action taken on the current year appropriation acts. These changes to the original appropriation may add funds or provide transfers between summary objects, funds, programs, or agencies.

Rescission

Refers to action taken on the current year appropriation acts. These changes to the original appropriation rescind or remove previously enacted spending authority in whole or in part.

Classification of Funds

In the *Legislative Fiscal Report*, the hundreds of funds used by state government in the budgeting process are condensed into three general categories. The appropriation bills, however, cite the specific fund detail for spending authority. The three general categories are:

General

Consists of moneys received by the state from the collection of taxes, and certain licenses and fees not specifically appropriated to any other account, and which are used to finance the general operations of state government.

Dedicated

Dedicated funds are revenue received from a specified source or sources, and disbursed for a specific function of government as required by law (e.g. the State Highway Fund is partially a collection from motor fuels tax and vehicle registration fees and is dedicated specifically to state highway construction and improvements).

Dedicated funds include moneys from the sale of goods or services rendered to the general public and other political entities. For example, one state agency may require the services of the State Copy Center and payment for this service would be done by transfer, debiting the first agency and crediting the Copy Center.

Federal

Moneys from the federal government for specified state services.

Change in Employee Compensation (CEC)

A budgetary adjustment for increases in salary funding and variable benefit costs for classified and exempt state employees.

Classification of Expenditures (Object Class)

The state accounting system provides information at three levels of detail. The highest, most standardized level that is used in both the *Legislative Fiscal Report* and in appropriation bills, consists of four summary object classifications:

Personnel Costs (PC)

Includes the salaries of employees, whether full-time, part-time, irregular or seasonal help, as well as compensation of members of boards and commissions.

Also included are the employer's share of contributions related to those employees, such as retirement, health and life insurance, worker's compensation, employment security and social security.

Operating Expenditures (OE)

Includes all expenses for private contract services, travel, consumable supplies, software, and minor items of equipment that have an estimated life of less than two years.

Glossary

Capital Outlay (CO)

Includes all expenses for land, highways, buildings, fixtures and fixed equipment and structures (which also includes additions, replacements, major repairs, renovations and salaries of non-agency personnel in connection therewith). Automobiles, domestic animals, machinery, equipment and furniture, which will have a useful life or service substantially more than two years are also included. Budget development guidelines require a minimum request of \$500 per item to be classified as capital outlay.

Trustee and Benefit Payments (T/B)

Includes payments passed through to an individual (e.g. welfare or retirement benefits) or another governmental entity which provides a service.

Decision Unit (DU)

A decision unit is a specific numbered item in the budget request. DUs are standardized throughout the budget process so that statewide information may be summarized and reported. They are used to identify any change in a performance level and costs associated with that change. Benchmark decision units are the subtotal of all previous decision units.

Deficiency Warrant

Expenditures that are authorized by statute but for which no specific appropriation is provided until after an actual expense is incurred (e.g. expenses related to fire suppression and agricultural pest eradication).

Encumbrances

Obligations for expenses incurred in a fiscal year but not paid until after the end of that fiscal year.

Enhancement

See, "Line Item", page XVII. Decision units after the Maintenance of Current Operations benchmark that request funding for new or expanded activities.

Fiscal Year

Represents the accounting year used by the state that begins July 1 and runs through June 30 of the following year (e.g. fiscal year 2007 begins July 1, 2006 and ends June 30, 2007).

Full-Time Equivalent Positions (FTP)

The use of FTPs is a means of counting position totals when different amounts of time or hours-worked are involved. For example, a program using two half-time positions has the same personnel requirements as a program using one full-time position. Both programs would reflect 1.0 FTP, although the former would employ two individuals. All budgeted permanent full-time and permanent part-time positions, including limited service positions, are to be included in the FTP count. Seasonal and temporary help, overtime or other group positions are not reflected in the FTP count.

Fund

A fund is a sum of money accrued from specific sources (see "Classification of Funds") and set aside for general or specific uses. Note: "fund" and "account" are often used interchangeably.

Fund Shift

Replaces one fund source with another to maintain existing levels of service.

Group Positions

A portion of an agency's budgeted personnel costs which provides for the compensation of temporary positions and members of certain boards and commissions. These positions are not included in an agency's total FTP count. For example, seasonal crop inspectors are included in the group positions of the Department of Agriculture.

Inflationary Adjustments

Funding for a general increase in agency operating expenses based on inflation, for items such as supplies, travel and postage. A medical inflation adjustment for trustee and benefit payments is also allowable.

Line Item

This decision unit series has been renamed from "enhancement" to "line item". Line items will include all program expansions, discretionary adjustments, occupancy costs, new personnel, and some fund shifts.

Glossary

Lump Sum

Appropriations that provide amounts of spending authority from designated funds, without specifying if they are restricted to personnel costs, operating expenditures, capital outlay and/or trustee and benefit payments. Because lump sum spending authority is an exception to the state budget laws, it requires specific legislative authorization and approval.

Maintenance of Current Operations (MCO)

The level of funding necessary to maintain the same level of service or activity for the coming fiscal year as was provided for in the current fiscal year.

Non-Cognizable Funds

Funds available to any state agency from sources other than state funds and if not cognizable (known) at the time the appropriations are set. Use of non-cognizable spending authority is granted through the Division of Financial Management on behalf of the Board of Examiners, and is contingent upon not increasing state liability after the receipt of the non-state funds.

Nonstandard Adjustments

Budgetary adjustments which are not accurately classified in other “maintenance” adjustments but which are necessary to maintain current operations or levels of service. These costs often represent increased volume within current responsibilities or other situations that are beyond the control of the requesting agency (e.g. audit fees, utility, insurance or rent increases).

Object Transfer

State law permits agencies to transfer spending authority from certain standard object classifications to others, e.g. from personnel costs to operating expenditures. Object transfers have some limitations and require approval by the Division of Financial Management on behalf of the Board of Examiners. Agencies may also request object transfers through the budget process.

Personnel Cost Rollups

A budgetary adjustment for increases in the cost of maintaining a range of employer-paid benefits for state employees such as Social Security, retirement (PERSI), unemployment insurance, health insurance, and sick leave.

Reappropriation or Carryover Authority

Allows unused spending authority from one fiscal year to be carried over into the next fiscal year for one-time expenses. Since this is an exception to the state budget laws and is not provided for in statute, it requires specific legislative authorization and approval.

Reclassify

Upon the request of an agency, a specific position may be reclassified upward or downward as determined by the Division of Human Resources, based on specific job responsibilities. For example, an agency may request an Administrative Assistant 1 position to be reclassified as an Administrative Assistant 2 position.

Refactor

The Division of Human Resources may revise the pay grade for an entire class of positions statewide. For example, the pay grade for all Administrative Assistant 1 positions throughout the state could be refactored from pay grade F to pay grade G based on the type of responsibilities and tasks they are expected to perform. Refactoring frequently results in a pay rate change for that position classification. Refactoring requires approval from the Division of Financial Management if there would be fiscal impact.

Replacement Items

One-time funding provided for the replacement of certain operating items (e.g. software) and capital outlay items (e.g. computers, furniture) necessary for Maintenance of Current Operations.

Wage and Salary Report

A series of reports produced by the Employee Information System (EIS) of the State Controller's Office that identifies wages, salaries and related benefit costs for all budgeted positions. This report also projects cost increases for the current and following fiscal year.

Index

A	
Accountancy, Board of	5-53
ADMINISTRATION, DEPARTMENT OF	6-3
Administration, Dept of	6-4
Administrative Rules	6-5
Bond Payment	6-12
Director's Office	6-6
Information Technology & Communications	6-7
Information Technology Resource Mgmt	6-8
Office of Insurance Management	6-9
Public Works	6-10
Purchasing	6-12
Building Fund Advisory Council	6-14
Capitol Commission	6-18
Aging, Commission on	6-30
AGRICULTURE, DEPARTMENT OF	5-3
Agriculture, Dept of	5-4
Administration	5-5
Agricultural Inspections	5-10
Agricultural Resources	5-7
Animal Damage Control	5-12
Animal Industries	5-6
Marketing and Development	5-11
Plant Industries	5-8
Sheep Commission	5-13
Soil Conservation Commission	5-14
ALL FUNDS-STATEWIDE	15
All Funds Pie Chart	27
All Funds Appropriation Comparison by Agency	29
All Funds Standard Class Summary by Agency	31
All Funds Three-Year Summary by Agency	32
FTP All Funds Summary by Agency	32
Arts, Commission on the	6-31
Athletic Commission	5-52
ATTORNEY GENERAL	6-19
Special Litigation	6-22
State Legal Services	6-20
B	
Blind & Visually Impaired, Comm'n for the	6-32
Brand Inspection	3-44
BUDGET ISSUES SUMMARY	3
BUDGET STABILIZATION FUND HISTORY	36
Building Fund Advisory Council	6-14
Building Safety, Division of	5-38
C	
Capitol Commission	6-17
CHANGE IN EMPLOYEE COMPENSATION (CEC)	33
College and Universities	1-13
COMMERCE AND LABOR, DEPARTMENT OF	5-15
Commerce	5-16
Idaho Rural Partnership	5-18
Community Colleges	1-15
CONTROLLER, STATE	6-23
Administration	6-24
Statewide Accounting	6-25
Statewide Payroll	6-26
Computer Center	6-27
CORRECTION, DEPARTMENT OF	3-3
Idaho Correctional Center	3-24
Operations Division	3-8
Pardons & Parole, Commission	3-25
Support Division	3-4

D	
Deaf and the Blind, School for the	1-15
E	
Education, Office of the State Board of	1-19
EDUCATION, STATE BOARD OF	1-11
Agricultural Research & Extension Svcs	1-12
College and Universities	1-13
Community Colleges	1-15
Deaf & Blind, School for the	1-16
Education, Office of the State Board	1-19
Health Education Programs	1-21
Family Practice Residencies	1-26
IDEP Dental Education	1-24
University of Utah Medical Ed	1-25
WICHE	1-27
WOI Veterinary Education	1-22
WWAMI Medical Education	1-23
Historical Society	1-29
Library, State	1-32
Professional-Technical Education	1-33
General Programs	1-35
Postsecondary Programs	1-36
State Leadership & Technical Assistance	1-34
Underprepared Adults/Displaced Homemaker	1-37
Public Broadcasting System, Educational	1-39
Public School Support	1-3
Special Programs	1-40
Forest Utilization Program	1-41
Geological Survey	1-42
Idaho Council for Economic Education	1-46
Museum of Natural History	1-44
Scholarships and Grants	1-43
Small Business Development Centers	1-45
Technology in Learning, Idaho Council for	1-47
Superintendent of Public Instruction	1-48
Vocational Rehabilitation	1-50
Epilepsy Services	1-52
Independent Living Council	2-49
Renal Disease Services	1-53
Vocational Rehabilitation	1-54
Endowment Fund Investment Bd	4-22
ENVIRONMENTAL QUALITY, DEPT OF	4-3
Administration and Support Services	4-4
Air Quality	4-5
Coeur d'Alene Basin Commission	4-7
INL Oversight	4-10
Waste Management and Remediation	4-8
Water Quality	4-6
F	
FINANCE, DEPARTMENT OF	5-19
FISH AND GAME, DEPARTMENT OF	4-11
Administration	4-12
Communications	4-16
Enforcement	4-13
Engineering	4-17
Fisheries	4-14
Natural Resource Policy	4-18
Wildlife	4-15
Winter Feeding and Habitat Improvement	4-19

Index

G

GENERAL BOARDS	5-40
Board of Examiners	5-41
Commission on Hispanic Affairs	5-42
GENERAL FUND, STATEWIDE	
General Fund Budget Report	1
General Fund Revenue Collections & Estimates	13
General Fund Pie Chart	14
General Fund Major Decision Units by Agency	22
General Fund Approp Comparison by Agency	26
General Fund Standard Class Summary/Agency	28
General Fund Three-Year Summary by Agency	30
General Fund 22-Year History of Changes	35
GOVERNOR, EXECUTIVE OFFICE OF THE	6-29
Aging, Commission on	6-30
Arts, Commission on the	6-31
Blind and Visually Impaired, Comm'n for the	6-32
Financial Management, Division of	6-34
Governor's Office	6-35
Acting Governor Pay	6-36
Administration-Governor's Office	6-37
Expense Allowance	6-38
Social Services	6-39
Human Resources, Division of	6-41
Human Rights Commission	6-42
Liquor Dispensary, State	6-43
Military Division	6-44
Federal and State Contracts	6-46
Homeland Security	6-47
Military Management	6-45
Public Employee Retirement System	6-49
Species Conservation, Office of	6-52
Women's Commission	6-53

H

HEALTH AND WELFARE, DEPARTMENT OF	2-5
Child Welfare	2-6
Independent Commissions & Councils	2-13
Deaf & Hard of Hearing	2-14
Development Disabilities	2-15
Domestic Violence	2-16
Indirect Support Services	2-17
Medical Assistance Services	2-19
Mental Health Services	2-28
Childrens Mental Health	2-29
Community Mental Health	2-31
Psychiatric Hospitalization	2-33
Community Hospitalization	2-34
State Hospital North	2-35
State Hospital South	2-36
Public Health Services	2-37
Emergency Medical Services	2-40
Laboratory Services	2-41
Physical Health Services	2-38
Service Integration	2-42
Substance Abuse Treatment/Prevention	2-43
Services for the Developmentally Disabled	2-9
Community Developmental Disability Svcs	2-10
Idaho State School & Hospital	2-12
Welfare, Division of	2-45
Benefit Payments	2-47
Self-Reliance Programs	2-46
Health Education Programs; State Bd of Ed	1-21
Hispanic Affairs, Commission on	5-42
Historical Society	1-29
Human Resources, Division of	6-41
Human Rights, Commission on	6-42

I

Idaho Millennium Fund	6-78
Idaho Millennium Fund History	38
Independent Living Council	2-49
INDUSTRIAL COMMISSION	5-21
Adjudication	5-25
Compensation	5-22
Crime Victims Compensation	5-24
Rehabilitation	5-23
INSURANCE, DEPARTMENT OF	5-27
Insurance Regulation	5-28
State Fire Marshal	5-29

J

JUDICIAL BRANCH	3-27
Court of Appeals	3-33
District Courts	3-30
Guardian Ad Litem Account	3-34
Judicial Council	3-32
Law Library	3-29
Magistrates Division	3-31
Snake River Basin Adjudication	3-35
Supreme Court	3-28
JUVENILE CORRECTIONS, DEPT OF	3-37
Administration	3-38
Community Services	3-39
Institutions	3-40
Juvenile Justice Commission	3-41

L

LABOR, DEPARTMENT OF	5-31
LAND COMMISSIONERS, BOARD OF	4-21
Investment Board, Endowment Fund	4-22
Land, Department of	4-23
Forest and Range Fire Protection	4-27
Forest Resources Management	4-25
Land, Range and Mineral Resource Mgmt	4-26
Scaling Practices	4-28
Support Services	4-24
Lands, Department of	4-23
Lava Hot Springs	4-35
LEGISLATIVE ACTION ON MAJOR ISSUES	V
LEGISLATIVE BRANCH	6-55
Legislature	6-56
Legislative Services Office	6-57
Legislative Technology	6-58
Performance Evaluations, Office of	6-59
Library, State	1-34
LIEUTENANT GOVERNOR	6-61
Liquor Dispensary, State	6-43
Lottery, State	5-43

M

Medical Boards	5-44
Medically Indigent Health Care	2-3
Military Division	6-44
Millennium Fund, Idaho	6-78
Millennium Fund History, Idaho	38

N

Nursing, Board of	5-47
-------------------------	------

Index

O

Occupational Licenses, Bureau of	5-56
Office of State Board of Education	1-19
Optometry, Board of	5-48
Outfitters and Guides Licensing Board	5-58

P

Pardons & Parole, Commission for	3-25
PARKS AND RECREATION, DEPT OF	4-29
Lava Hot Springs Foundation	4-35
Parks & Recreation, Dept of	4-30
Capital Development	4-34
Management Services	4-31
Park Operations	4-32
Performance Evaluations, Office of	6-59
Pharmacy, Board of	5-49
POLICE, IDAHO STATE	3-43
Brand Inspection	3-44
Police, Division of Idaho State	3-45
Director's Office	3-46
Executive Protection	3-47
Forensic Services	3-52
Investigations	3-48
Law Enforcement Programs	3-50
Patrol	3-49
Support Services	3-51
POST Academy	3-53
Racing Commission	3-54
Professional-Technical Education	1-33
Public Broadcasting System	1-39
Public Employee Retirement System	6-49
PUBLIC HEALTH DISTRICTS	2-51
PUBLIC SCHOOL SUPPORT	1-3
Administrators, Div. of	1-6
Children's Programs, Div. of	1-9
Facilities, Div. of	1-10
Operations, Div. of	1-8
Public School Support	1-3
Teachers, Div. of	1-7
PUBLIC UTILITIES COMMISSION	5-35

R

Racing Commission	3-54
Real Estate Commission	5-59
Regulatory Boards	5-51
REVENUE AND TAXATION, DEPARTMENT OF	6-63
Board of Tax Appeals	6-64
Tax Commission, State	6-65
Audit and Collections	6-70

S

SECRETARY OF STATE	6-71
Arts, Commission on the	6-31
Secretary of State	6-71
Administration	6-72
Commission on Uniform Laws	6-73
SELF-GOVERNING AGENCIES	5-37
Building Safety, Division of	5-38
General Boards	5-40
Board of Examiners	5-41
Commission on Hispanic Affairs	5-42
Lottery, State	5-43
Medical Boards	5-44
Dentistry, Board of	5-45
Medicine, Board of	5-46
Nursing, Board of	5-47
Optometry, Board of	5-48

Pharmacy, Board of	5-49
Veterinary Medicine, Board of	5-0
Regulatory Boards	5-51
Accountancy, Board of	5-53
Athletic Commission	5-52
Certified Shorthand Reporters Board	5-57
Engineers & Land Surveyors, Board of Prof.	5-54
Geologists, Board of Professional	5-55
Occupational Licenses, Bureau of	5-56
Outfitters and Guides Licensing Board	5-58
Real Estate Commission	5-59
State Appellate Public Defender	5-60
Veterans Services, Division of	5-61
Soil Conservation Commission	5-14
Species Conservation, Office of	6-52
State Appellate Public Defender	5-60
STATEWIDE REPORTS	
22-Year History of GF Appropriations	34
22-Year History of GF Changes	35
All Funds 3-Year Summary by Agency	31
All Funds Approp. Comparison by Agency	27
All Funds Stand. Class Summary by Agency	29
Budget Issues Summary	3
Budget Stabilization Fund History	36
CEC Legislative History	33
Economic Recovery Reserve Fund	37
Full-Time FTP All Funds Summary by Agency	32
FY06 Deficiency Warrants	21
FY06 Supplementals Comparison	16
FY07 All Funds Pie Chart	15
FY07 Appropriation by Decision Unit	24
FY07 Appropriation by Fund Source by Agency	25
FY07 General Fund Pie Chart	14
General Fund 3-Year Summary by Agency	30
General Fund Approp. Comparison by Agency	26
General Fund Budget Report	1
General Fund Major Decision Units by Agency	22
General Fund Revenue Collections & Estimates	13
General Fund Stand. Class Summary by Agency	28
Idaho Millennium Fund	38
Superintendent of Public Instruction	1-48

T

Tax Appeals, Board of	6-64
Tax Commission, State	6-65

TRANSPORTATION DEPARTMENT	5-63
Aeronautics	5-70
Capital Facilities	5-68
Contract Constr. & Right-of-Way Acquisition.	5-69
Highway Operations	5-67
Management and Support	5-64
Motor Vehicles	5-66
Planning	5-65
Public Transportation	5-71
TREASURER, STATE	6-75
Idaho Millennium Fund	6-78
Treasurer, State	6-76

V

Veterans Services, Division of	5-61
Veterinary Medicine, Board of	5-50
Vocational Rehabilitation	1-50

W

WATER RESOURCES, DEPARTMENT OF	4-37
Energy Resources	4-40
Management and Support Services	4-38

Index

Northern Idaho Adjudication	4-43
Planning and Technical Services	4-39
Snake River Basin Adjudication	4-41
Water Management	4-42
Women's Commission	6-53